



Bill Owens
Governor

Colorado Department of Local Affairs

Barbara Kirkmeyer
Acting Executive Director

DIVISION OF PROPERTY TAXATION

JoAnn Groff
Property Tax Administrator

BULLETIN NO. 29

TO: County Assessors

FROM: JoAnn Groff
Property Tax Administrator

DATE: August 16, 2006

THE BULLETIN IS AVAILABLE ON OUR WEBSITE.

www.dola.state.co.us/propertytax/index.htm

<u>Date</u>	<u>Title</u>	<u>Distribution</u>
8/9/06	Personal Property Based Rebate Update	Review with interested personnel. File in ARL Volume 5, Chapter 1.
8/16/06	San Miguel County Position Opening	Review with staff. File in General Correspondence File.
8/16/06	Revised Petition for Abatement or Refund of Taxes Forms	Review with staff. File in ARL Volume 2, Chapter 5.
8/16/06	Montrose County Position Opening	Review with staff. File in General Correspondence File.





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Colorado Department of Local Affairs
Barbara Kirkmeyer, Acting Executive Director

DIVISION OF PROPERTY TAXATION

JoAnn Groff
Property Tax Administrator

TO: All County Assessors

FROM: JoAnn Groff,
Property Tax Administrator

SUBJECT: Personal Property Based Rebate Update

DATE: August 9, 2006

DISTRIBUTION: Review with Interested Personnel
File in ARL Volume 5, Chapter 1

MEMORANDUM

Section 39-22-124, C.R.S., indicates that any taxpayer that paid business personal property tax may be eligible for a tax refund (rebate). However, the refund is only issued during tax years in which the State Controller certifies that state revenues exceeded the fiscal limitations imposed by TABOR by one hundred seventy million dollars or more.

In February of 2006, Division staff contacted personnel from the Colorado Department of Revenue (CDOR) and Legislative Council offices concerning the personal property tax based refund. The staff from both offices confirmed that since the business personal property tax refund was allowed based on excess revenues and "Referendum C" (passed in November of 2005) has allowed the state to retain those excess revenues for other designated purposes, there will not be a business personal property tax based refund for the fiscal years ending June 30, 2006 through 2010. As a result, the county treasurers and assessors will not need to submit the qualified personal property taxpayer reports to the CDOR until fall of 2011 at the earliest.

If you have any questions, please contact Kenneth Beazer at (303) 866-2790.

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Bill Owens
Governor

Colorado Department of Local Affairs

Barbara Kirkmeyer
Acting Executive Director

DIVISION OF PROPERTY TAXATION

JoAnn Groff
Property Tax Administrator

TO: County Assessors

FROM: JoAnn Groff
Property Tax Administrator

SUBJECT: San Miguel County
Position Opening

DATE: August 16, 2006

DISTRIBUTION: Review with staff. File in General Correspondence File.

MEMORANDUM

The San Miguel County Assessor's Office has position openings for Appraisers. See attached announcement for more information.



**SAN MIGUEL COUNTY
ASSESSOR'S OFFICE
POSITION OPENING**

San Miguel County Assessor's Office is still looking for licensed appraisers to join our team. Come to Telluride and enjoy the outdoor life- skiing, hiking, biking, fishing.....

We work a four-day week (8:00 –5:30). Great benefit package. Salary commensurate with experience. Please call with questions 970-728-3174. EOE.



Bill Owens
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Colorado Department of Local Affairs

Barbara Kirkmeyer
Acting Executive Director

DIVISION OF PROPERTY TAXATION

JoAnn Groff
Property Tax Administrator

TO: All County Assessors

FROM: JoAnn Groff,
Property Tax Administrator

SUBJECT: Revised Petition for Abatement or Refund of Taxes Forms

DATE: August 16, 2006

DISTRIBUTION: Review with staff. File in ARL Volume 2, Chapter 5

MEMORANDUM

Attached are revised one-year and two-year abatement forms. Revisions include a statement that petitioners may appeal to the Board of Assessment Appeals if the board of county commissioners or the Property Tax Administrator denies the abatement petition. Additionally, the sections of the form have been revised for clarity and ease of processing. Assessors may begin using the form immediately. If your office has chosen to automate the abatement petitions, please incorporate the changes into your computerized templates.

The new abatement petitions can also be found on our website at:

<http://www.dola.state.co.us/PropertyTax/Forms/formsIntro.htm>

If you have any questions, or if you would like the petitions emailed to you in Microsoft Word format, please contact Janeen Ogden at janeen.ogden@state.co.us or at 303-866-2134.



PETITION FOR ABATEMENT OR REFUND OF TAXES

County: _____

Date Received_____

(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: _____

 Month Day Year

Petitioner's Name:

Petitioner's Mailing Address:

City or Town _____ State _____ Zip Code _____

SCHEDULE OR PARCEL NUMBER(S)

PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY

Petitioner states that the taxes assessed against the above property for the property tax year _____ are incorrect for the following reasons: (Briefly describe the circumstances surrounding the incorrect value or tax. Attach additional sheets if necessary.)

Petitioner's estimate of value: \$_____ (_____) _____
Value Year

Petitioner requests an abatement or refund of the appropriate taxes.

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct, and complete.

Petitioner's Signature

Daytime Phone Number (_____) _____

By _____ Daytime Phone Number (_____) _____
Agent's Signature*

***Letter of agency must be attached when petition is submitted by an agent.**

If the board of county commissioners, pursuant to section 39-10-114(1), or the property tax administrator, pursuant to section 39-2-116, denies the petition for refund or abatement of taxes in whole or in part, the petitioner may appeal to the board of assessment appeals pursuant to the provisions of section 39-2-125 within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section II:

Assessor's Recommendation

(For Assessor's Use Only)

Tax Year

Actual

Assessed

Tax

Original

Corrected _____

Abate/Refund

☐ **Assessor recommends approval as outlined above.**

No protest was filed for the year: (If a protest was filed, please attach a copy of the NOD.)

☐ **Assessor recommends denial for the following reason(s):**

Assessor's or Deputy Assessor's Signature

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY
(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to section 39-10-114 shall be acted upon pursuant to the provisions of this section by the board of county commissioners or the assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III: Written Mutual Agreement of Assessor and Petitioner
(Only for abatements up to \$1,000)

The commissioners of _____ County authorize the assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of one thousand dollars or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The assessor and petitioner mutually agree to the values and tax abatement/refund of:

	Tax Year _____		
	Actual	Assessed	Tax
Original	_____	_____	_____
Corrected	_____	_____	_____
Abate/Refund	_____	_____	_____

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the county treasurer for full payment information.

Petitioner's Signature	_____	Date	_____
Assessor's or Deputy Assessor's Signature	_____	Date	_____

Section IV: Decision of the County Commissioners
(Must be completed if Section III does not apply)

WHEREAS, The County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on ____/____/____, at which meeting there were present the following members:

with notice of such meeting and an opportunity to be present having been given to the taxpayer and the Assessor of said County and Assessor _____ (*being present--not present*) and petitioner _____ (*being present--not present*), and WHEREAS, The said _____
County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED, That the Board (*agrees--does not agree*) with the recommendation of the assessor and the petition be (*approved--approved in part--denied*) with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund
------	----------------	--------------------

Chairperson of the Board of County Commissioners' Signature

I, _____ County Clerk and Ex-officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County

this _____ day of _____, _____.
Month Year

County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than \$1,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: Action of the Property Tax Administrator
(For all abatements greater than \$1,000)

The action of the Board of County Commissioners, relative to the within petition, is hereby
☐ Approved ☐ Approved in part \$ _____ ☐ Denied for the following reason(s):

Secretary's Signature	Property Tax Administrator's Signature	Date
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PETITION FOR ABATEMENT OR REFUND OF TAXES

County: Date Received
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: Month Day Year
Petitioner's Name:
Petitioner's Mailing Address:
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY

Petitioner states that the taxes assessed against the above property for property tax year(s) and are incorrect for the following reasons: (Briefly describe the circumstances surrounding the incorrect value or tax. Attach additional sheets if necessary.)

Petitioner's estimate of value: \$ () and \$ ()
Value Year Value Year

Petitioner requests an abatement or refund of the appropriate taxes.
I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct, and complete.

Petitioner's Signature Daytime Phone Number ()
By Agent's Signature* Daytime Phone Number ()

*Letter of agency must be attached when petition is submitted by an agent.
If the board of county commissioners, pursuant to section 39-10-114(1), or the property tax administrator, pursuant to section 39-2-116, denies the petition for refund or abatement of taxes in whole or in part, the petitioner may appeal to the board of assessment appeals pursuant to the provisions of section 39-2-125 within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section II:

Assessor's Recommendation
(For Assessor's Use Only)

	Tax Year		Tax Year			
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original						
Corrected						
Abate/Refund						

☐ Assessor recommends approval as outlined above.
No protest was filed for the year(s): or (If a protest was filed, please attach a copy of the NOD.)
☐ Assessor recommends denial for the following reason(s):

Assessor's or Deputy Assessor's Signature

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY
(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to section 39-10-114 shall be acted upon pursuant to the provisions of this section by the board of county commissioners or the assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

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(Only for abatements up to \$1,000)

The commissioners of _____ County authorize the assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of one thousand dollars or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The assessor and petitioner mutually agree to the values and tax abatement/refund of:

	Tax Year _____			Tax Year _____		
	<u>Actual</u>	<u>Assessed</u>	<u>Tax</u>	<u>Actual</u>	<u>Assessed</u>	<u>Tax</u>
Original	_____	_____	_____	_____	_____	_____
Corrected	_____	_____	_____	_____	_____	_____
Abate/Refund	_____	_____	_____	_____	_____	_____

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the county treasurer for full payment information.

Petitioner’s Signature _____ Date _____
Assessor’s or Deputy Assessor’s Signature _____ Date _____

Section IV: Decision of the County Commissioners
(Must be completed if Section III does not apply)

WHEREAS, The County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on ____/____/____, at which meeting there were present the following members:

with notice of such meeting and an opportunity to be present having been given to the taxpayer and the Assessor of said County and Assessor _____ (*being present--not present*) and petitioner _____ (*being present--not present*), and WHEREAS, The said _____
County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED, That the Board (*agrees--does not agree*) with the recommendation of the assessor and the petition be (*approved--approved in part--denied*) with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund	Year	Assessed Value	Taxes Abate/Refund
_____	_____	_____	_____	_____	_____
Chairperson of the Board of County Commissioners’ Signature _____					

I, _____ County Clerk and Ex-officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, _____.
Month Year
County Clerk’s or Deputy County Clerk’s Signature _____

Note: Abatements greater than \$1,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: Action of the Property Tax Administrator
(For all abatements greater than \$1,000)

The action of the Board of County Commissioners, relative to the within petition, is hereby
☐ Approved ☐ Approved in part \$ _____ ☐ Denied for the following reason(s): _____

Secretary’s Signature _____ Property Tax Administrator’s Signature _____ Date _____



Bill Owens
Governor

Colorado Department of Local Affairs

Barbara Kirkmeyer
Acting Executive Director

DIVISION OF PROPERTY TAXATION

JoAnn Groff
Property Tax Administrator

TO: County Assessors

FROM: JoAnn Groff
Property Tax Administrator

SUBJECT: Montrose County
Position Opening

DATE: August 16, 2006

DISTRIBUTION: Review with staff. File in General Correspondence File.

MEMORANDUM

The Montrose County Assessor's Office has a position opening for an entry level Residential Appraiser. See attached announcement for more information.



**Residential Appraiser 1
(Real Property)**

The Montrose County Assessor's Office has an opening for an entry level Residential Appraiser. Duties include physical inspections of homes, confirmation of real property transfers, assistance with County-wide reappraisals, presentation of residential property appeals. The ability to effectively interact with the public is required. Must possess a valid Colorado Driver's License. The salary range for this position is \$24,200 - \$ 32,800 DOE. Training and appraisal license expenses will be provided. Submit applications to the Montrose County Assessor's Office at: P.O. Box 1186, Montrose, CO 81402. A full employment application **must** be submitted with resume and cover letters. An employment application can be obtained at www.co.montrose.co.us , under the employment opportunities section. Position closes Friday, August 25, 2006. EOE